

Federal Communications Commission

§ 36.301

§ 36.223 Interest and related items— Account 7500.

(a) Only interest paid relating to capital leases is considered in this account for separations purposes. Subsidiary Record Categories should be maintained for this account that include details relating to interest expense on capital leases. Such interest expense is apportioned on a basis consistent with the associated capital leases in Account 2680.

§ 36.224 Extraordinary items—Account 7600.

(a) Amounts in this account of an operating nature are apportioned on a basis consistent with the nature of these items.

§ 36.225 Income effect of jurisdictional ratemaking differences—Account 7910.

(a) Amounts in this account are directly assigned to the appropriate jurisdiction.

Subpart D—Operating Expenses and Taxes

GENERAL

§ 36.301 Section arrangement.

(a) This subpart is arranged in sections as follows:

General 36.301 and
36.302.

Plant Specific Operations Expenses:

General 36.310.

Network Support/General 36.311.

Support Expenses—Accounts 6110 and 6120 (Class B Telephone Companies); Accounts 6112, 6113, 6114, 6121, 6122, 6123, and 6124 (Class A Telephone Companies).

Central Office Expenses—Accounts 6210, 6220, 6230 (Class B Telephone Companies); Accounts 6211, 6212, 6220, 6231, and 6232 (Class A Telephone Companies).

Information Origination/ Termination Expenses— 36.331.

Account 6310 (Class B Telephone Companies); Accounts 6311, 6341, 6351, and 6362 (Class A Telephone Companies).

Cable and Wire Facilities Expenses—Account 6410 36.341.

(Class B Telephone Companies); Accounts 6411, 6421, 6422, 6423, 6424, 6426, 6431, and 6441 (Class A Telephone Companies).

Plant Nonspecific Operations Expenses:

General 36.351.

Other Property Plant and Equipment Expenses—Account 6510 (Class B Telephone Companies); Accounts 6511 and 6512 (Class A Telephone Companies).

Network Operations Expenses—Account 6530 36.353.

(Class B Telephone Companies); Accounts 6531, 6532, 6533, 6534, and 6535 (Class A Telephone Companies).

Access Expenses—Account 6540. 36.354.

Depreciation and Amortization Expenses—Account 6560. 36.361.

Customer Operations Expenses:

General 36.371.

Marketing—Account 6610 (Class B Telephone Companies); Accounts 6611 and 6613 (Class A Telephone Companies).

Services—Account 6620 36.373.

Telephone Operator Services. 36.374.

Published Directory Listing 36.375.

All Other 36.376.

Category 1—Local Bus. Office Expense. 36.377.

Category 2—Customer Services (Revenue Accounting). 36.378.

Message Processing Expense 36.379.

Other Billing and Collecting Expense. 36.380.

Carrier Access Charge Billing and Collecting Expense. 36.381.

Category 3—All other Customer Service Expense. 36.382.

Corporate Operations Expenses:

General 36.391.

General and Administrative Expenses—Account 6720. 36.392.